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Secs. II-37-100,000-21-2-52.

Revenue (195⁴⁸.) Department.

Ms. SERIES.

G.O. No. 189

Dated 28-1-48

[Despatch Abstract.]

Tax - Madras General Sales Tax (Turnover and Assessment) Rules, 1939 -
Rule 5(1)(1) - Deduction of excise duty paid to the Central Government
Amendment - Notification - Published.

GOVERNMENT OF MADRAS.
Abstract.

Tax - Madras General Sales Tax (Turnover and Assessment^{ment}) Rules, 1939 -
Rule 5(1)(i) - Deduction of excise duty paid to the Central Government -
Amendment - Notification - Published.

REVENUE DEPARTMENT

G.O. Ms. No. 189.

Dated the 28th January 1948.

Read:-

G.O. Ms. No. 3090, Revenue, dated 23rd December 1947.

Order:-

The appended notification will be published in the Fort St. George Gazette.

(By Order of His Excellency the Governor).

P.S. Viswanatha Ayyar,
Joint Secretary to Govt.

To

The Board of Revenue.
All Commercial Tax Officers with copies to Deputy and Assistant
Commercial Tax Officers.
The Deputy Commissioners of Commercial Taxes.
The Legal Department.
The Superintendent, Government Press for publication of notification.
The Director of Information and Publicity.

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APPENDIX.

NOTIFICATION.

In exercise of the powers conferred by section 3, sub-sections (4) and (5) of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), as amended by Madras Act XXV of 1947, His Excellency the Governor of Madras hereby makes the following amendment to the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, published with Revenue Department Notification No. 818 dated the 12th September 1939, at pages 1-5 of the extraordinary issue of the Fort St. George Gazette, dated the 15th September 1939, as subsequently amended.

The amendment hereby made shall be deemed to have come into force on the 1st January 1948.

AMENDMENTS.

In rule 5 of the said rules, in sub-rule (1) for clause (i), the following clause shall be substituted, namely:-

"(i) the excise duty, if any, paid by the dealer to the Central Government in respect of the goods sold by him".

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/True copy/

Office Assistant,
Madras Record Office.

K.Y.S.

4/1/48.